

# **SAMPLE MEMO RECORDING SEPTEMBER HURRICANE PAYMENT**

**ABC School District  
PO Box 480  
Jefferson City, MO 65102**

September 28, 2006

5497 – Other Federal Revenue received in the amount of \$XXXX deposited. This money was prior year (SY2005-2006) funds received in the current year (SY2006-2007) for reimbursement of teacher salaries.

List the names of individual teachers and amounts paid.

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Board-Authorized Representative Signature      Date

## **JOURNAL NOTES**

Your district will post the money received in September as a deposit in your general ledger. In the description you will put reimbursement for teacher salary funds prior year funds received in current year from Emergency Impact Aid-Hurricane Relief. The money will then show up as a deposit and you will have this deposit as available funds since your district is receiving these reimbursement funds for salaries already paid.